

E-FILED on December 26, 2006

**MATTHEW Q. CALLISTER, ESQ.**

Nevada Bar # 000827

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**Attorneys for Project Disbursement Group, Inc.**

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEVADA**

In re:

USA COMMERCIAL MORTGAGE  
COMPANY,

Debtor.

**BK-06-10725-lbr**

Chapter 11

Hearing Date: January 31, 2007

Hearing Time: 9:30 a.m.

Place: Courtroom 1  
Foley Federal Building  
300 Las Vegas Blvd. South

**DECLARATION OF MATTHEW Q. CALLISTER IN SUPPORT OF CALLISTER &  
REYNOLDS' APPLICATION FOR COMPENSATION FOR EXPENSES AND  
FOR SERVICES RENDERED**

I, MATTHEW Q. CALLISTER, ESQ., hereby declare:

1. The following facts are personally known to me, and if called to do so, I could and would competently testify thereto.
2. I am a partner with the law firm of Callister & Reynolds, who represented Project Disbursement Group ("PDG"), and made a substantial contribution to the case by seeking a court order authorizing the release of funds from PDG to Debtor.
3. I make this declaration in support of Callister & Reynolds' Application for Compensation for Expenses and for Services Rendered while representing PDG in obtaining a court order.

1 4. I have personally reviewed the information contained in the Application and the same is  
2 true and correct to the best of my knowledge.

3 5. The chronological list of Callister & Reynolds' fees and expenses incurred from May 3,  
4 2006 to June 29, 2006 are attached to the Application as Exhibit "1," and are true and  
5 accurate copies of invoices that are maintained by Callister & Reynolds in the ordinary  
6 course of business.

7 6. I have personally reviewed and edited the bill in this case, and it represents true and  
8 correct charges to the best of my knowledge, information, and belief.

9  
10 DATED this 15<sup>th</sup> day of December, 2006.

11  
12 /s/ Matthew Callister  
13 MATTHEW Q. CALLISTER, ESQ.  
14 Nevada Bar # 000827  
15 Callister & Reynolds  
823 Las Vegas Boulevard South  
Las Vegas, Nevada 89101  
Attorneys for PDG